



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF MILLTOWN WATER UTILITY

Principal Office: 301 2ND AVE SW  
MILLTOWN, WI 54858

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I PATRICIA MITCHELL of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK/TREASURER \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** VILLAGE OF MILLTOWN WATER UTILITY

**Utility Address:** 301 2ND AVE SW  
MILLTOWN, WI 54858

**When was utility organized?** 12/31/1927

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS PATRICIA MITCHELL

**Title:** CLERK/TREASURER

**Office Address:**

301 2ND AVE SW  
MILLTOWN, WI 54858

**Telephone:** (715) 825 - 3258

**Fax Number:**

**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MRS PATRICIA MITCHELL

**Title:** CLERK-TREASURER

**Office Address:**

301 2ND AVE SW  
MILLTOWN, WI 54858

**Telephone:** (715) 825 - 3258

**Fax Number:**

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR RODNEY ALLEN PAULSON CPA

**Title:** ACCOUNTANT

**Office Address:** TRACEY AND THOLE SC

502 2ND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** TRACTOOL @ PRESS ENTER.COM

**IDENTIFICATION AND OWNERSHIP**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MS LOUISE ANN WHITE**Title:** VILLAGE PRESIDENT**Office Address:**301 2ND AVE SW  
MILLTOWN, WI 54858**Telephone:** (715) 825 - 3258

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/19/2003**Period covered by most recent audit:** 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RICHARD FISHER ESQ**Title:** STREET SUPERINTENDENT**Office Address:**301 2ND AVE SW  
MILLTOWN, WI 54016**Telephone:** (715) 825 - 3258**Fax Number:** (715) 386 - 0535**E-mail Address:**

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**Name of utility commission/committee:** LOUISE ANN WHITE

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**Names of members of utility commission/committee:**MS LOUISE ANN WHITE, ESQ, VILLAGE PRESIDENT

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

No contract operations provided

No contract operations provided

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	83,663	80,861	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	66,007	57,377	2
Depreciation Expense (403)	16,641	15,746	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,682	17,758	5
<b>Total Operating Expenses</b>	<b>101,330</b>	<b>90,881</b>	
<b>Net Operating Income</b>	<b>(17,667)</b>	<b>(10,020)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(17,667)</b>	<b>(10,020)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	993	768	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>993</b>	<b>768</b>	
<b>Total Income</b>	<b>(16,674)</b>	<b>(9,252)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(16,674)</b>	<b>(9,252)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,379	5,157	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>1,379</b>	<b>5,157</b>	
<b>Net Income</b>	<b>(18,053)</b>	<b>(14,409)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	58,656	73,065	19
Balance Transferred from Income (433)	(18,053)	(14,409)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>40,603</b>	<b>58,656</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	993	4
<b>Total (Acct. 419):</b>	993	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	83,663	0	0	0	<b>83,663</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>83,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,663</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	993,168	991,125	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	192,589	175,924	<b>2</b>
<b>Net Utility Plant</b>	<b>800,579</b>	<b>815,201</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	63,592	77,667	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>63,592</b>	<b>77,667</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	86,898	83,001	<b>8</b>
Temporary Cash Investments (132)	2,860	2,832	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	17,091	15,138	<b>11</b>
Other Accounts Receivable (143)	2,605	3,723	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	29,337	30,757	<b>14</b>
Materials and Supplies (150)	4,246	4,431	<b>15</b>
Prepayments (165)	421	369	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>143,458</b>	<b>140,251</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,007,629</b>	<b>1,033,119</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	293,105	293,105	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	40,603	58,656	<b>23</b>
<b>Total Proprietary Capital</b>	<b>333,708</b>	<b>351,761</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	18,720	30,710	<b>26</b>
<b>Total Long-Term Debt</b>	<b>18,720</b>	<b>30,710</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,802	740	<b>28</b>
Payables to Municipality (233)	67,375	64,774	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	17,045	15,770	<b>31</b>
Interest Accrued (237)	439	824	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>86,661</b>	<b>82,108</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	568,540	568,540	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,007,629</b>	<b>1,033,119</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	993,168	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>993,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	192,589	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>192,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>800,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	175,924				<b>175,924</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	16,641				<b>16,641</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	594				<b>594</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>17,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,235</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	570				<b>570</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570</b>	<b>19</b>
<b>Balance End of Year</b>	<b>192,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,589</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,246	4,431	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,246</b>	<b>4,431</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	293,105	1
<b>Changes during year (explain):</b>		
NO CHANGE		2
<b>Balance end of year</b>	<b>293,105</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN \$42,062	12/23/1992	03/15/2002	5.25%	0	<b>1</b>
G.O. NOTE POLK COUNTY BANK	08/14/2000	08/15/2005	6.25%	18,720	<b>2</b>
<b>Total for Account 224</b>				<b>18,720</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	15,770	1
<b>Accruals:</b>		
Charged water department expense	18,682	2
Charged electric department expense		3
Charged sewer department expense	255	4
<b>Other (explain):</b>		
none		5
<b>Total Accruals and other credits</b>	<b>18,937</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	15,770	6
Social Security taxes	1,815	7
PSC Remainder Assessment	77	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>17,662</b>	
<b>Balance end of year</b>	<b>17,045</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
G.O. NOTE POLK COUNTY BANK-8/14/00	585	1,316	1,462	439	3
STATE TRUST FUND LOAN-12/23/92	239	63	302	0	4
<b>Subtotal</b>	<b>824</b>	<b>1,379</b>	<b>1,764</b>	<b>439</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>824</b>	<b>1,379</b>	<b>1,764</b>	<b>439</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	568,540	0	0	0	0	<b>568,540</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,200					<b>1,200</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
REFUND OF PRIOR YEARS HOOKUP CHARGES	1,200					<b>1,200</b>	<b>5</b>
<b>Balance End of Year</b>	<b>568,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,540</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	205,291					<b>205,291</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	63,592	2
<b>Total (Acct. 124):</b>	<b>63,592</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,091	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>17,091</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	2,605	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>2,605</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FOR TAX ROLL AND OTHER OPERATING ITEMS	29,337	12
<b>Total (Acct. 145):</b>	<b>29,337</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	421	13
<b>Total (Acct. 165):</b>	<b>421</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
PAYABLE FOR GOODS AND SERVICES PROVIDED BY VILLAGE	67,375	16
<b>Total (Acct. 233):</b>	<b>67,375</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	992,146	0	0	0	<b>992,146</b>	<b>1</b>
Materials and Supplies	4,338	0	0	0	<b>4,338</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	184,256	0	0	0	<b>184,256</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	568,540	0	0	0	<b>568,540</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>243,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,688</b>	
Net Operating Income	(17,667)	0	0	0	<b>(17,667)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-7.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-7.25%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	293,105	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	49,629	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>342,734</b>	
<b>Net Income</b>		
Net Income	(18,053)	5
<b>Percent Return on Proprietary Capital</b>	<b>-5.27%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Utility refunded \$1,200 in hookup fees collected in 2001 to a customer because these fees had already been built into the assessments levied on the property at that time

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**4. Estimated changes in revenues due to rate changes.**

Utility started billing one 4" private fire protection service in 2002 that had been installed in 2001 at \$24 per quarter. Additionally, the utility filed for a rate increase in 2002 for which a hearing is scheduled for March 8, 2003.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The Utility incurred \$16,313 in repairs to its water plant in 2002. One of the wells needed the pump pulled and completely rebuilt as well as chlorinating the well during this process. These costs were charged to Repairs of Water Plant A/C#650.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	82,204	1
<b>Total Sales of Water</b>	<b>82,204</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	631	2
Other Water Revenues (474)	828	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,459</b>	
<b>Total Operating Revenues</b>	<b>83,663</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	39,169	5
General Operating Expenses (680-690)	26,838	6
<b>Total Operation and Maintenance Expenses</b>	<b>66,007</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	16,641	7
Amortization Expense (404)		8
Taxes (408)	18,682	9
<b>Total Other Operating Expenses</b>	<b>35,323</b>	
<b>Total Operating Expenses</b>	<b>101,330</b>	
<b>NET OPERATING INCOME</b>	<b>(17,667)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	27	1,047	2,958	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>27</b>	<b>1,047</b>	<b>2,958</b>	
Metered Sales to General Customers (461)				
Residential	289	12,324	33,898	4
Commercial	61	9,713	17,682	5
Industrial	6	503	1,091	6
<b>Total Metered Sales to General Customers (461)</b>	<b>356</b>	<b>22,540</b>	<b>52,671</b>	
Private Fire Protection Service (462)	1		168	7
Public Fire Protection Service (463)	1		25,200	8
Other Sales to Public Authorities (464)	10	114	1,207	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>395</b>	<b>23,701</b>	<b>82,204</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	25,200	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>25,200</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	631	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>631</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	671	7
<b>Other (specify):</b>		
WATER TURN ON AND MISCELLANEOUS SALES OF WATER	157	8
<b>Total Other Water Revenues (474)</b>	<b>828</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	12,489	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,408	3
Chemicals (630)		4
Supplies and Expenses (640)	3,741	5
Repairs of Water Plant (650)	17,391	6
Transportation Expenses (660)	1,140	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>39,169</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	12,276	8
Office Supplies and Expenses (681)	2,312	9
Outside Services Employed (682)	3,520	10
Insurance Expense (684)	1,407	11
Employees Pensions and Benefits (686)	7,280	12
Regulatory Commission Expenses (688)	34	13
Miscellaneous General Expenses (689)	9	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>26,838</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>66,007</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		17,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		199	2
<b>Net property tax equivalent</b>		<b>16,846</b>	
Social Security		1,759	3
PSC Remainder Assessment		77	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>18,682</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.226080				3
County tax rate	mills		4.932050				4
Local tax rate	mills		9.875360				5
School tax rate	mills		8.940220				6
Voc. school tax rate	mills		1.386330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.360040</b>				10
Less: state credit	mills		1.208510				11
<b>Net tax rate</b>	mills		<b>24.151530</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.875360</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.326550</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.201910</b>				17
<b>Total Tax Rate</b>	mills		<b>25.360040</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796604</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.151530</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.239206</b>				21
Utility Plant, Jan. 1	\$	991,125	991,125				22
Materials & Supplies	\$	4,431	4,431				23
<b>Subtotal</b>	\$	<b>995,556</b>	<b>995,556</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>995,556</b>	<b>995,556</b>				26
Assessment Ratio	dec.		0.889919				27
<b>Assessed Value</b>	\$	<b>885,964</b>	<b>885,964</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.239206</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,045</b>	<b>17,045</b>				30
Tax Equivalent per 1994 PSC Report	\$	13,954					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>17,045</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,269		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	104,946		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>109,215</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	36,635		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,929		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>58,564</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			4,269	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			104,946	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>109,215</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			36,635	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,929	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>58,564</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	9,359		26
Transmission and Distribution Mains (343)	587,385		27
Fire Mains (344)	0		28
Services (345)	113,149	1,008	29
Meters (346)	23,283	1,173	30
Hydrants (348)	77,508		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>810,934</b>	<b>2,181</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,284		35
Computer Equipment (372.1)	5,149	432	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,979		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>12,412</b>	<b>432</b>	
<b>Total utility plant in service directly assignable</b>	<b>991,125</b>	<b>2,613</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>991,125</b>	<b>2,613</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			9,359 26
Transmission and Distribution Mains (343)			587,385 27
Fire Mains (344)			0 28
Services (345)			114,157 29
Meters (346)	570		23,886 30
Hydrants (348)			77,508 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>570</b>	<b>0</b>	<b>812,545</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,284 35
Computer Equipment (372.1)			5,581 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,979 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,844</b>
<b>Total utility plant in service directly assignable</b>	<b>570</b>	<b>0</b>	<b>993,168</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>570</b>	<b>0</b>	<b>993,168</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,338	2,338	1
February			2,129	2,129	2
March			2,511	2,511	3
April			2,439	2,439	4
May			2,734	2,734	5
June			2,820	2,820	6
July			2,983	2,983	7
August			2,250	2,250	8
September			2,215	2,215	9
October			2,218	2,218	10
November			1,937	1,937	11
December			2,485	2,485	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>29,059</b>	<b>29,059</b>	
Less: Water sold				23,701	13
Volume pumped but not sold				5,358	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				250	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				250	19
Volume pumped but unaccounted for				5,108	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				137	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
Well Repairs-Chlorination and pumpage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 12/7/2002					27
Total KWH used for pumping for the year				46,522	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #4-1989	none	118	8	100,800	Yes	<b>1</b>
WELL #3-1980	none	120	10	120,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SERIAL NUMBER 4			<b>1</b>
Location	WELL#4			<b>2</b>
Purpose	P			<b>3</b>
Destination	R			<b>4</b>
Pump Manufacturer	PEERLESS			<b>5</b>
Year Installed	1989			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	300			<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			<b>10</b>
Year Installed	1989			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	25			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1927		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	90		10
			11
Total capacity in gallons (actual)	75,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	32,580	0	0	0	32,580
M	D	8.000	5,586	0	0	0	5,586
M	D	10.000	1,381	0	0	0	1,381
M	D	12.000	4,132	0	0	0	4,132
<b>Total Within Municipality</b>			<b>43,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,679</b>
<b>Total Utility</b>			<b>43,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,679</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	365	0	0	0	365	13	1
P	1.000	4	0	0	0	4		2
M	1.000	59	2	0	0	61	45	3
M	1.250	1	0	0	0	1		4
M	1.500	3	0	0	0	3		5
M	2.000	5	0	0	0	5	1	6
M	3.000	1	0	0	0	1	1	7
M	4.000	3	0	0	0	3		8
M	6.000	8	0	0	0	8	8	9
<b>Total Utility</b>		<b>449</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>68</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	349	12	7	0	354	0	1
1.000	7	2	0	1	10	0	2
1.250	1	0	1	0	0	0	3
1.500	4	0	0	1	5	0	4
2.000	4	0	0	(1)	3	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	1	0	0	0	8
<b>Total:</b>	<b>368</b>	<b>14</b>	<b>9</b>	<b>1</b>	<b>374</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	289	46	5	6	0	8	354	1
1.000	1	8	1	0	0	0	10	2
1.250	0	0	0	0	0	0	0	3
1.500	1	3	0	1	0	0	5	4
2.000	0	3	0	0	0	0	3	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	0	0	0	0	8
<b>Total:</b>	<b>291</b>	<b>61</b>	<b>6</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>374</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	87				87	2
<b>Total Fire Hydrants</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	57
Number of distribution system valves end of year:	76
Number of distribution valves operated during year:	31

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C#650-Repairs of Water Plant. In 2002 the utility incurred \$16,313 in costs for pulling one of the well pumps, having it completely rebuilt and packed and having the well chlorinated as part of the process. In addition A/C#686 employee benefits decreased in 2002 by \$2,933 because of an employee retirement in 2001 and the associated payout boosted benefits and salaries in 2001.

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### Water Utility Plant in Service (Page W-08)

Utility purchased a Laser Jet 1200 printer and fire wall software protection program for \$432.42 utility share of cost in 2002

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### Water Services (Page W-16)

The two water services added in 2002 were in the village's TID district. The cost of the services was paid for by the utility and a \$600.00 hookup fee was charged to the village whom was taking responsibility for the payment of these charges.

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### Meters (Page W-17)

Adjustments in Col [E] on meter schedule reflect an inventory taken of meters during 2002 and per review of billing records at financial audit. The 1" meters were increased by one, 1.50" meters increased by one and the 2" meters reduced by one for a net change of one meter increased. The removals in Col [D] included one 1.25" and one 6" meter removed from service. These meters were considered to have been in service in prior years but are now not in the meter inventory. Their estimated cost was written off.

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### Hydrants and Distribution System Valves (Page W-18)

Of the 76 distribution valves in service only 31 were operated during 2002.

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